



FORTY-FIFTH JUDICIAL CIRCUIT

MUNICIPAL DIVISIONS

YEARS ENDED 1998 AND 1997

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 99-31  
May 4, 1999

AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

The following audit report presents our findings and recommendations for the municipal divisions of the Forty-Fifth Judicial Circuit. During our audit, we identified accounting records, controls, and certain management practices which we believe could be improved. The municipal divisions in which specific findings and recommendations were noted are listed below:

<b>City of Bowling Green</b>	<i>pages 23-24</i>
<b>City of Clarksville</b>	<i>page 25</i>
<b>City of Curryville</b>	<i>pages 25-26</i>
<b>City of Foley</b>	<i>pages 26-29</i>
<b>City of Frankford</b>	<i>pages 29-32</i>
<b>City of Louisiana</b>	<i>pages 32-35</i>
<b>City of Old Monroe</b>	<i>pages 35-36</i>
<b>City of Troy</b>	<i>page 37</i>

Actions taken by the various municipal divisions of the Forty-Fifth Judicial Circuit on recommendations made in the prior reports are noted on pages 38-54.

YELLOW SHEET

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS

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FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS

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## FINANCIAL SECTION

## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL STATEMENTS**

Presiding Judge  
and  
Municipal Judges  
Forty-Fifth Judicial Circuit

We have audited the accompanying special-purpose financial statements of the various municipal divisions (other than the city of Frankford Municipal Division as of and for the years ended June 30, 1998 and 1997) of the Forty-Fifth Judicial Circuit as of and for the years ended December 31, 1998 and 1997; September 30, 1998; June 30, 1998 and 1997; and May 31, 1998 and 1997, as identified by municipality and fiscal period in the table of contents. These special-purpose financial statements are the responsibility of the municipal divisions' management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

Except as discussed in the fourth paragraph, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the municipal divisions of the Forty-Fifth Judicial Circuit and are not intended to be a complete presentation of the financial position and results of operations of the municipal divisions.

Governmental Accounting Standards Board Technical Bulletin 99-1, *Disclosures about Year 2000 Issues--an amendment of Technical Bulletin 98-1*, requires disclosures of certain matters regarding the year 2000 issue. Such required disclosures include any significant amount of resources committed to address year 2000 issues for computer systems and other electronic equipment; a general description of the year 2000 issue, including a description of the stages of work

in process or completed as of the end of the reporting period to address year 2000 issues for computer systems and other electronic equipment critical to conducting operations; and an indication that the completion of these stages is not a guarantee that systems and equipment will be year 2000-compliant. Except for disclosures provided by the municipal divisions of the city of Bowling Green, city of Clarksville, city of Louisiana, and city of Troy, which are included in Note 5, the various municipal divisions of the Forty-Fifth Judicial Circuit have omitted such disclosures. We do not provide assurance that the municipal divisions are or will become year 2000-compliant, that the municipal division's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the municipal division does business will become year 2000-compliant.

In our opinion, except for the effects of the omission and of such adjustments, if any, on the financial statements because of the matters discussed in the preceding paragraph, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of the municipal divisions (other than the city of Frankford Municipal Division as of and for the years ended June 30, 1998 and 1997) of the Forty-Fifth Judicial Circuit as of and for the years ended December 31, 1998 and 1997; September 30, 1998; June 30, 1998 and 1997; and May 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

We also had planned to audit the accompanying special-purpose financial statement of the city of Frankford Municipal Division as of and for the years ended June 30, 1998 and 1997. This special-purpose financial statement is the responsibility of the municipal division's management.

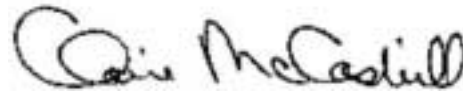
The internal control procedures and accounting records of the city of Frankford Municipal Division were inadequate. Prenumbered receipt slips were not always issued and there was no complete record of monies received. Prenumbered checks were not issued for monies disbursed. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines, court costs, and bonds for the years ended June 30, 1998 and 1997.

Because of the effects of the matters discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the special-purpose financial statement of the city of Frankford Municipal Division as of and for the years ended June 30, 1998 and 1997.

In accordance with *Government Auditing Standards*, we also have issued our report dated February 2, 1999, on our consideration of the municipal divisions' internal controls over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grants.



The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal divisions' management and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

February 2, 1999 (fieldwork completion date)



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Presiding Judge  
and  
Municipal Judges  
Forty-Fifth Judicial Circuit

We have audited the special-purpose financial statements of the various municipal divisions (other than the city of Frankford Municipal Division as of and for the years ended June 30, 1998 and 1997) of the Forty-Fifth Judicial Circuit as of and for the years ended December 31, 1998 and 1997; September 30, 1998; June 30, 1998 and 1997; and May 31, 1998 and 1997, and have issued our report thereon dated February 2, 1999. That report expressed a qualified opinion on the special-purpose financial statements of the various municipal divisions of the Forty-Fifth Judicial Circuit for the applicable fiscal periods. Except as discussed in the report on the financial statements of the municipal divisions referred to in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We also had planned to audit the special-purpose financial statement of the city of Frankford Municipal Division as of and for the years ended June 30, 1998 and 1997, and have issued our report thereon dated February 2, 1999. In that report we did not express an opinion on the special-purpose financial statement.

Compliance

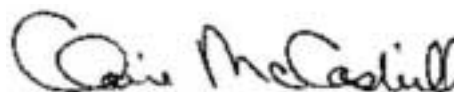
As part of obtaining reasonable assurance about whether the special-purpose financial statement of the various municipal divisions of the Forty-Fifth Judicial Circuit are free of material misstatement, we performed tests of the municipal divisions' compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain other instances of noncompliance which are presented in the accompanying Management Advisory Report.

## Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the various municipal divisions of the Forty-Fifth Judicial Circuit, we considered the municipal divisions' internal controls over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal controls over financial reporting. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls over financial reporting that, in our judgment, could adversely affect the municipal divisions' ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal controls over financial reporting would not necessarily disclose all matters in the internal controls that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the various municipal divisions of the Forty-Fifth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

February 2, 1999 (fieldwork completion date)

## Financial Statements

Exhibit A

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Clarksville	
	Year Ended December 31,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 0	227
Total Receipts	0	227
DISBURSEMENTS		
City treasury	0	364
State of Missouri (Note 3)	0	0
Refunds and other	0	121
Total Disbursements	0	485
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	-258
CASH, JANUARY 1	0	258
CASH, DECEMBER 31	\$ 0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Curryville	
	Year Ended December 31,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 174,452	132,710
Total Receipts	<u>174,452</u>	<u>132,710</u>
DISBURSEMENTS		
City treasury	155,567	118,057
State of Missouri (Note 3)	0	0
Refunds and other	<u>12,576</u>	<u>10,492</u>
Total Disbursements	<u>168,143</u>	<u>128,549</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,309	4,161
CASH, JANUARY 1	<u>8,528</u>	<u>4,367</u>
CASH, DECEMBER 31	<u>\$ 14,837</u>	<u>8,528</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Foley	
	Year Ended December 31,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 23,043	20,163
Total Receipts	23,043	20,163
DISBURSEMENTS		
City treasury	22,140	18,363
State of Missouri (Note 3)	0	0
Refunds and other	2,763	166
Total Disbursements	24,903	18,529
RECEIPTS OVER (UNDER) DISBURSEMENTS	-1,860	1,634
CASH, JANUARY 1	1,965	331
CASH, DECEMBER 31	\$ 105	1,965

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Old Monroe (Note 4)	
	Year Ended December 31,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 38,975	44,471
Total Receipts	<u>38,975</u>	<u>44,471</u>
DISBURSEMENTS		
City treasury	30,538	41,762
State of Missouri	2,743	1,101
Refunds and other	<u>3,952</u>	<u>993</u>
Total Disbursements	<u>37,233</u>	<u>43,856</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,742	615
CASH, JANUARY 1	<u>615</u>	<u>0</u>
CASH, DECEMBER 31	<u>\$ 2,357</u>	<u>615</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit B

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Bowling Green
	Year Ended September 30,
	<u>1998</u>
RECEIPTS	
Fines, costs, bonds, and other	\$ <u>32,764</u>
Total Receipts	<u>32,764</u>
DISBURSEMENTS	
City treasury	29,954
State of Missouri	1,921
Refunds and other	<u>1,989</u>
Total Disbursements	<u>33,864</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-1,100
CASH, OCTOBER 1	<u>3,895</u>
CASH, SEPTEMBER 30	\$ <u><u>2,795</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

(UNAUDITED)

	City of Frankford Year Ended June 30,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 8,221	4,126
Total Receipts	8,221	4,126
DISBURSEMENTS		
City treasury	4,001	4,083
State of Missouri	345	43
Refunds and other	9	0
Total Disbursements	4,355	4,126
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,866	0
CASH, JULY 1	0	0
CASH, JUNE 30	\$ 3,866	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

		City of Troy	
		Year Ended June 30,	
		1998	1997
RECEIPTS			
Fines, costs, bonds, and other	\$	230,074	234,438
Total Receipts		230,074	234,438
DISBURSEMENTS			
City treasury		107,873	116,486
State of Missouri		22,611	20,902
Refunds and other		98,660	96,233
Total Disbursements		229,144	233,621
RECEIPTS OVER (UNDER) DISBURSEMENTS		930	817
CASH, JULY 1		6,003	5,186
CASH, JUNE 30	\$	6,933	6,003

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Louisiana	
	Year Ended May 31,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 52,918	46,816
Total Receipts	52,918	46,816
DISBURSEMENTS		
City treasury	50,828	32,562
State of Missouri (Note 3)	0	0
Refunds and other	6,710	10,096
Total Disbursements	57,538	42,658
RECEIPTS OVER (UNDER) DISBURSEMENTS	-4,620	4,158
CASH, JUNE 1	8,260	4,102
CASH, MAY 31	\$ 3,640	8,260

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Notes to the Financial Statements

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present only selected data for the funds administered by the various municipal divisions of the Forty-Fifth Judicial Circuit of the state of Missouri. The city of Bowling Green Municipal Division for the year ended September 30, 1997, is reported on separately.

Receipts, disbursements, and changes in cash are presented for each municipal division. The operating costs of each division are paid by the respective municipality, the county, or the state of Missouri, as applicable, and are not included in these financial statements.

The municipal division is responsible for cash bonds posted until case disposition allows appropriate disbursement. Bond monies relating to pending cases, whether in the custody of the city or the municipal division, are included in these financial statements.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash are prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The municipal divisions account for fines and court costs resulting from prosecution of violations of municipal ordinances before the municipal judge or received through the traffic violations bureau, as well as cash bonds posted. Municipal violations could include traffic offenses, both moving and nonmoving; parking meter and overtime parking offenses; and other violations for which amounts are received by the municipal divisions and remitted to the city treasury. The municipal divisions also may account for restitutions received and disbursed through the divisions.

2. Cash

Section 479.080, RSMo 1994, requires municipal divisions to deposit fines and court costs into the city treasury at least monthly. Some divisions maintain bank accounts into which fines and court costs are deposited and later remitted to the city treasury. Other divisions do not maintain bank accounts, transmitting fines and court costs directly to the city treasury. Escrow bank accounts for bond monies received may be maintained by the city or the municipal division.

At the financial statement dates identified in the table of contents for the years ended 1998 and 1997, all bank account balances reported for the municipal divisions of the Forty-Fifth Judicial Circuit were entirely covered by federal depository insurance.

3. Disbursements to State

The municipal divisions collect various amounts that must be remitted to the state of Missouri. These amounts include 80 percent of the court costs for cases heard by an Associate Circuit Judge; surcharges for the Crime Victims' Compensation and Services to Victims Funds, the Peace Officer Standards and Training Commission Fund, the Statewide Court Automation Fund, and (until July 1, 1997, when municipal divisions were no longer required to assess the surcharge) the Independent Living Center Fund. The state's portions of these amounts are deposited into the city treasury for all municipal divisions, except the municipal divisions of the city of Old Monroe, city of Bowling Green, city of Frankford, and city of Troy. Amounts remitted by the cities to the state are not included in the financial statements.

4. City of Old Monroe

Bonds posted by defendants for the city of Old Monroe Municipal Division were deposited directly into the city treasury until September 1998. The municipal division opened a bond account in September 1998 for the deposit of all bond monies. The bond amounts held by the city at December 31, 1997, could not be determined and, therefore, are not included in the financial statements.

5. Year 2000 Compliance - Various Municipal Divisions

Current vendors have represented to the city of Bowling Green that computer equipment and software utilized by the police department and municipal Court Clerk are Year 2000 compliant.

The city of Clarksville Municipal Division has not committed any resources to make computer systems and other electronic equipment Year 2000 compliant. However, the city itself has allocated sums which are unknown to the court to make all computer systems Year 2000 compliant. All computer operating systems are compliant. It is the court's understanding that the billing and other systems of the city are also compliant, and, insofar as these areas impact the municipal division, would be in compliance for purposes of this

disclosure. The court is unaware whether any validation or testing has been commenced or completed and, therefore, cannot offer comment on that area.

The city of Louisiana Municipal Division has no plans to commit resources to make its computer systems Year 2000 compliant. However, it is the court's understanding that software currently being utilized is fully Year 2000 compliant and, therefore, no problems are anticipated.

The software vendor has represented to the city of Troy Municipal Division that the court's current software package is Year 2000 compliant. In addition, the city is currently taking bids to upgrade the court's current computer system. If purchased, the new program will be Year 2000 compliant.



## MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -  
State Auditor's Current Recommendations

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the various municipal divisions (other than the city of Frankford Municipal Division as of and for the years ended June 30, 1998 and 1997) of the Forty-Fifth Judicial Circuit as of and for the years ended December 31, 1998 and 1997; September 30, 1998; June 30, 1998 and 1997; and May 31, 1998 and 1997, and have issued our report thereon dated February 2, 1999. That report expressed a qualified opinion on the special-purpose financial statements of the various municipal divisions of the Forty-Fifth Judicial Circuit for the applicable fiscal periods.

We also had planned to audit the special-purpose financial statement of the city of Frankford Municipal Division as of and for the years ended June 30, 1998 and 1997, and have issued our report thereon dated February 2, 1999. In that report we did not express an opinion on the special-purpose financial statement.

The following Management Advisory Report presents our findings and recommendations arising from our procedures related to the municipal divisions' special-purpose financial statements. During those procedures, we also identified certain management practices which we believe could be improved. Our procedures were not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

<b>1.</b>	<b>City of Bowling Green Municipal Division</b>
-----------	---

- A. The Court Clerk and Deputy Court Clerk issue receipt slips for all monies received. However, some receipt books used are not prenumbered. In addition, receipt slips that are prenumbered are not always issued in numerical order.

To ensure proper recording and accountability of receipts, prenumbered receipt slips should be issued for all monies received and the numerical sequence of receipt slips should be accounted for properly.

- B. The Court Clerk, Deputy Court Clerk, and police dispatcher collect cash, checks, and money orders for payments of traffic violations. These individuals are not bonded. Failure to properly bond all persons with access to assets exposes the municipal division and the city to risk of loss.
- C. A monthly listing of open items (liabilities) is not prepared. At our request, the Court Clerk prepared a listing as of September 30, 1998, and this listing reconciled to the cash balance. Monthly listings of open items should be prepared and reconciled to

the cash balance to ensure proper accountability over open cases and to ensure monies held in trust by the municipal division are sufficient to meet liabilities.

- D. Neither the police department nor the municipal division has adequate procedures to account for traffic tickets or summonses issued and their ultimate disposition. Summons forms, which are issued for non-traffic violations, are not prenumbered. The police department records traffic ticket and summonses issuance information on a computer system, but does not generate a periodic report or utilize this information to account for the numerical sequence of traffic tickets or summonses.

Without a proper accounting for the numerical sequence of tickets and summonses, the police department and the municipal division cannot be assured that all documents issued were properly submitted to the municipal division for processing. A log listing each ticket/summons in numerical order, the date issued, and the violator's name would help ensure all tickets and summonses issued have been submitted to the municipal division for processing, properly voided, or not prosecuted.

A similar condition was also noted in our prior reports.

**WE RECOMMEND** the city of Bowling Green Municipal Division:

- A. Issue prenumbered receipt slips for all monies received and account for the numerical sequence of receipt slips issued.
- B. Request the city obtain bond coverage for all persons handling municipal division monies.
- C. Prepare monthly listings of open items and reconcile the listing to monies held in trust by the municipal division.
- D. Request the police department to issue prenumbered summons forms, and work with the police department to implement the necessary procedures and records to account for the numerical sequence of all tickets and summons issued.

**AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk indicated:*

*A-C. These recommendations have been implemented.*

*D. Summons forms are now prenumbered. They will work with the police department to ensure all tickets and summonses issued are accounted for.*

<b>2. City of Clarksville Municipal Division</b>
--

The municipal division assesses court costs of \$16 and \$14 for moving and nonmoving violations, respectively. Section 488.012.3, RSMo Cumulative Supp. 1998, limits court costs in cases heard before a municipal judge to \$12 per case.

**WE RECOMMEND** the city of Clarksville Municipal Division assess court costs in accordance with state law.

**AUDITEE'S RESPONSE**

*The Court Clerk indicated this recommendation has been discussed with the city attorney and the city's ordinance will be revised to reduce court costs from \$16 to \$12 to comply with state law.*

<b>3. City of Curryville Municipal Division</b>
---

A. Checks and money orders are not restrictively endorsed until deposits are prepared. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.

B. Neither the police department nor the municipal division maintains adequate records to account for traffic tickets issued and their ultimate disposition. A log showing ticket books assigned to officers is maintained by the municipal division, but no records or procedures exist to account for the numerical sequence of tickets issued and their disposition.

Without a proper accounting of the numerical sequence and disposition of traffic tickets, the police department and municipal division cannot be assured that all traffic tickets issued were properly submitted to the court for processing. A log listing the ticket book assigned, each ticket number, the date issued, the case number, and the violator's name would help ensure all tickets issued were submitted to the court for processing, properly voided, or not prosecuted. A record of the ultimate disposition of each traffic ticket should also be maintained to ensure all traffic tickets have been accounted for properly.

A similar condition was also noted in our prior report.

C. Beginning in October 1997, the municipal division increased the fee assessed for court costs from \$12 to \$15 for all traffic violations filed in the municipal division and heard by the municipal judge. Section 488.012.3, RSMo Cumulative Supp. 1998, limits court costs in cases heard before a municipal judge to \$12 per case.

- D. The municipal division allows the Court Clerk to amend certain violations payable through the TVB from point violations to non-point violations if the defendant requests the change and no other violations are pending. For example, speeding violations are frequently amended to improper or illegal parking violations. The court assesses an additional fine of \$40 in exchange for the reduction in charge. The Court Clerk amends the violations and accepts payment from the defendant at the TVB. Eleven of the sixty tickets we reviewed had been amended in this manner. The Court Clerk can also nolle pros tickets for certain violations if the defendant provides necessary documentation at the TVB. The Municipal Judge and City Attorney subsequently review and approve the handling of these type tickets when court is held. To ensure amendments are proper and nolle pros dispositions are appropriate, the City Attorney or the Municipal Judge should consider and make such decisions rather than the Court Clerk.

**WE RECOMMEND** the city of Curryville Municipal Division:

- A. Restrictively endorse all checks and money orders immediately upon receipt.
- B. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets issued.
- C. Assess court fees in accordance with state law.
- D. Ensure the City Attorney or Municipal Judge is aware of and authorizes any amendment of charges or nolle pros ticket dispositions prior to the Court Clerk taking such action.

**AUDITEE'S RESPONSE**

*The Municipal Judge indicated:*

*A-C. These recommendations have been implemented.*

*D. Effective April 14, 1999, the Court Clerk is no longer authorized to nolle pros tickets or amend tickets without prior approval of the City Attorney or the Municipal Judge.*

<b>4. City of Foley Municipal Division</b>
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- A. The duties of receiving, recording, and depositing court receipts are not adequately segregated. Except for monies received through the TVB by the City Clerk, the Court Clerk performs all the duties related to the collection, deposit, and recording of fines, court costs, and bonds. There is no independent reconciliation between receipts and deposits, and there is no supervisory review performed of the Court Clerk's functions by an independent person.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum there should be a supervisory review of the reconciliations between receipts and deposits.

- B. Receipts are not always recorded and deposited on a timely basis. Payments received in court are generally deposited the next day. Payments received through the TVB are sometimes held for approximately a month without being recorded or restrictively endorsed, and are later deposited along with the court receipts regardless of the receipt date. As a result, monies on hand are not adequately documented and safeguarded, and records of monies received through the TVB do not reflect actual receipt dates in some cases. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt, receipts should be recorded promptly, and monies should be deposited daily or when accumulated receipts exceed \$100.

A similar condition was also noted in our prior report.

- C. The Municipal Judge does not review and sign the court docket after case disposition has been recorded. To ensure the proper disposition of all cases has been entered in the court records, the judge should sign the court dockets after reviewing to ensure their propriety.
- D. The municipal division does not always forward required records of convictions on traffic offenses to the Missouri State Highway Patrol (MSHP) in a timely manner. We noted seven instances in which cases involving moving traffic violations have not been forwarded to the MSHP. Convictions on two of these cases were obtained in May 1998. Section 302.225, RSMo Cumulative Supp. 1998, requires records of any pleas or findings of guilty on traffic violations under the laws of the state, county, or municipal ordinance to be forwarded to the MSHP within ten days of the conviction date.
- E. We noted that Crime Victims Compensation (CVC), Law Enforcement Training (LET), and Peace Officers Standards and Training Commission (POSTC) fees were assessed on some dismissed cases. Sections 595.045 and 590.140, RSMo Cumulative Supp. 1998, require these fees be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.
- F. Beginning in October 1997, the municipal division increased the fee assessed for court costs from \$12 to \$15 for all traffic violations filed in the municipal division and heard by the municipal judge. Section 488.012.3, RSMo Cumulative Supp. 1998, limits court costs in cases heard before a municipal judge to \$12 per case.

**WE RECOMMEND** the city of Foley Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum there should be a documented supervisory review of the reconciliation between receipts and deposits, and a review of the account reconciliations.
- B. Restrictively endorse checks and money orders immediately upon receipt, record monies received promptly, and deposit receipts daily or when accumulated receipts exceed \$100.
- C. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.
- D. Forward traffic tickets involving moving traffic violations to the MSHP as required by state law.
- E. Assess fees in accordance with state law.
- F. Assess court costs in accordance with state law.

**AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk indicated:*

- A. *The city of Foley employs one part-time Court Clerk. Under these circumstances an independent reconciliation of receipts and deposits or segregation of duties is not possible. However, upon the suggestion of the State Auditor's office, the Municipal Judge and Court Clerk have implemented procedures wherein the Municipal Judge reviews and signs the monthly docket and summary reports.*
- B. *Again, because the city employs one part-time Court Clerk, it is not possible to make a daily deposit as requested. However, as suggested, the Court Clerk has begun to endorse checks and money orders upon receipt, rather than at the end of the evening and when preparing the deposit. Additionally, the Court Clerk will continue to make every effort to make deposits when receipts are received or when accumulated receipts exceed \$100. Monies received will be recorded on a log promptly.*
- C. *In order to satisfy the suggestion of the State Auditor's office, the Municipal Judge and Court Clerk have implemented procedures wherein the Municipal Judge reviews and signs the monthly docket and summary reports, as well as reviews and signs all amended cases.*
- D. *Certain circumstances have caused the Court Clerk to fall behind in preparing tickets for sending to the MSHP. The Court Clerk will make every effort in the future to comply with state law.*



- E. *The Court Clerk will make every effort to assess fees in accordance with state law.*
- F. *In the future the Court Clerk will assess court costs in accordance with state law.*

<b>5. City of Frankford Municipal Division</b>
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Several changes in municipal division, police department, and city personnel occurred during the audit period. Likewise, inconsistencies developed with the municipal division records and procedures. Our review revealed significant concerns with regard to receipting and reconciliation procedures, and other basic recordkeeping procedures.

- A. The duties of receiving, recording and depositing court receipts are not adequately segregated. Except for monies collected through the TVB by the City Clerk, the Court Clerk performs all the duties related to the collection, deposit, and recording of court receipts. There is no independent reconciliation between receipts and deposits, and there is no supervisory review performed of the Court Clerk's functions by an independent person.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately segregated. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum there should be a supervisory review of the reconciliations between receipts and deposits.

- B. Prenumbered receipt slips were inconsistently used and generally did not indicate the method of payment. Receipts were sometimes recorded on the court docket or a receipt ledger; however, these records did not indicate the date of receipt or the method of payment. Also, some monies deposited were not recorded in any of the municipal division records. As a result, a complete and detailed initial record of receipts was not maintained for the audit period. In addition, checks and money orders received are not restrictively endorsed immediately upon receipt, court receipts are not maintained in a secure location prior to deposit, and court receipts are not always deposited on a timely basis.

To adequately account for all receipts, a complete record of monies received should be maintained. The records should include prenumbered receipt slips which note all relevant data about the payment including date of receipt and method of payment. The numerical sequence of receipt slips should be accounted for and the payment composition on the receipt slips should be reconciled to bank deposits to ensure all receipts are deposited intact. In addition, checks and money orders should be restrictively endorsed immediately upon receipt, monies should be retained in a secure location until deposit, and monies should be deposited daily or when accumulated receipts exceed \$100.

- In August 1998, the court began issuing prenumbered receipt slips for all collections.
- C. The Police Chief and Court Clerk collect fines, court costs, and bonds. These individuals are not bonded. Failure to properly bond all persons with access to assets exposes the municipal division and the city to risk of loss.
  - D. The Court Clerk does not maintain a checkbook register or prepare bank reconciliations for the municipal division bank account. A checkbook register containing the date, amount, and description of checks issued, deposits made, and the cash balance, should be prepared and reconciled to the bank statement monthly to properly monitor the bank transactions and ensure the bank and municipal division book balances are in agreement.
  - E. A monthly listing of open items (liabilities) is not prepared. Monthly listings of open items should be prepared and reconciled to the cash balance to ensure proper accountability over open cases and to ensure monies held in trust by the municipal division are sufficient to meet liabilities.
  - F. We noted several instances where the City Clerk issued checks from the court account that were not prenumbered. The City Clerk indicated that non-prenumbered checks were ordered by the city to minimize court operating costs. To ensure all monies disbursed are properly recorded and accounted for, only prenumbered checks specific to the account should be used.
  - G. The municipal division operates a TVB that allows certain offenses to be paid prior to the court date; however, a court order could not be located formally establishing the TVB. Section 479.050, RSMo 1994 states that a TVB may be established by the Municipal Judge. Supreme Court Rule No. 37.49 requires the Municipal Judge to establish the TVB by court order, to designate a TVB clerk, and to establish by schedule the amount of fines and costs to be imposed for each offense.
  - H. The Municipal Judge does not record or approve his case decisions. The Court Clerk prepares a court docket prior to each court. It includes pertinent case information and is used during court proceedings by the Court Clerk to record case dispositions. However, the Municipal Judge does not review the court dockets after case dispositions have been recorded. To ensure proper disposition of all cases has been entered in the court records, the judge should sign the court dockets after reviewing to ensure their propriety.
  - I. The municipal division does not file with the city a monthly report of all cases heard in court. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare a monthly listing of all cases heard in court, including all fines and court costs collected, to be verified by the Court Clerk or Municipal Judge, and filed with the City Clerk.

- J. The traffic ticket issuance log maintained by the police department is not always complete. The log did not contain all necessary information such as date issued, offense, violator's name, and ultimate disposition for all tickets.

The ticket issuance log should be properly completed to help ensure that all tickets have been accounted for and submitted to the municipal division for processing.

Because of the problems noted above, we were unable to express an opinion on the financial statements of the city of Frankford Municipal Division as of and for the years ended June 30, 1998 and 1997. These deficiencies are serious and should be corrected immediately.

**WE RECOMMEND** the city of Frankford Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing municipal division receipts. At a minimum there should be a documented supervisory review of the reconciliation between receipts and deposits, and a review of the account reconciliations.
- B. Ensure that prenumbered receipt slips are issued for all collections and reconciled to bank deposits, restrictively endorse all checks and money orders immediately upon receipt, and deposit receipts intact daily or when accumulated receipts exceed \$100.
- C. Request the city obtain bond coverage for all persons handling municipal division monies.
- D. Maintain a complete checkbook register and reconcile it monthly to the bank statement.
- E. Prepare monthly listings of open items and reconcile the listing to monies held in trust by the municipal division.
- F. Use only prenumbered checks specific to the official bank account and account for their numerical sequence.
- G. Prepare a court order authorizing the establishment of a TVB.
- H. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.
- I. Prepare monthly reports of court actions and file these with the city in accordance with state law.
- J. Work with the police department to ensure that all traffic tickets issued are accounted for properly.

## **AUDITEE'S RESPONSE**

*The Court Clerk indicated:*

A. *The Municipal Judge plans to begin reviewing the after-court docket and bank statement reconciliations since segregating duties is not possible.*

B,D,  
&F. *These recommendations have been implemented.*

C, E,  
& G. *These recommendations will be implemented.*

H. *The Municipal Judge plans to begin reviewing the after-court dockets and will initial or sign them to show his approval.*

I. *Because court is held quarterly, reports of court actions will be filed with the city on a quarterly, rather than monthly, basis.*

J. *This recommendation will be discussed with the police officer.*

<b>6. City of Louisiana Municipal Division</b>
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- A. The duties of receiving, recording, depositing and disbursing court receipts are not adequately segregated. The Court Clerk performs all of the duties related to the collection and disbursement of fines, court costs, and bonds. There is no independent reconciliation between receipts and deposits, and there is no supervisory review performed of the Court Clerk's functions by an independent person.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum there should be a supervisory review of the reconciliations between receipts and deposits.

- B. Receipt slips issued for the receipt of dog fines and police reports are not prenumbered and do not indicate the method of payment. To adequately account for receipts and provide assurance all monies received have been properly transmitted, prenumbered receipt slips noting the method of payment should be issued for all monies received and the numerical sequence should be accounted for properly. In addition, the composition of monies received should be reconciled to the composition of monies transmitted to the city treasurer.

- C. Court receipts are not always deposited on a timely basis. Deposits are made approximately once a week and the amounts deposited often exceeded \$1,000. Because the majority of monies collected by the municipal division is in cash, timely deposits are even more important. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, monies should be deposited daily or when accumulated receipts exceed \$100.
- D. Listings of open items (liabilities) were not prepared on a regular basis throughout the audit period. At our request, a May 31, 1998, listing was prepared and this listing reconciled to the cash balance. As discussed in our prior report, the listing and cash balance include approximately \$530 in old unidentified bond monies and monies pertaining to two bonds received in 1990 and 1992 in which the applicable cases had been turned over to another court.

Monthly listings of open items should be prepared and reconciled to the cash balance to ensure proper accountability over open cases and to ensure monies held in trust by the municipal division are sufficient to meet liabilities. A review of old bond monies still remaining in the account should be made and these monies disposed of as provided for in various applicable statutory provisions.

- E. The municipal division allows defendants to pay fines and costs over a period of time, contingent upon signing a payment plan agreement. However, there are no set procedures or periodic accounts receivable reports utilized to monitor amounts due to the municipal division. Our review of partial payment arrangements revealed several concerns including instances where periodic payments as required by the payment plan agreements were missed and no follow up action was taken by the municipal division, an instance where the accounts receivable records were not updated for a recent payment, instances where partial payments were being made but no payment plan agreement was on file, and instances where individual case file receivable information did not agree to the overall accounts receivable listing. At May 31, 1998, municipal division records indicated an accounts receivable balance of approximately \$33,500.

The periodic preparation of accounts receivable listings is necessary to ensure proper follow-up action is taken, to facilitate monitoring of amounts due to the division, and to provide information to the Municipal Judge. Proper follow-up action could include requiring the defendant to appear in court to justify reasons for non-payment, the issuance of arrest warrants for those defendants not providing such justification, and writing off those accounts which are deemed to be uncollectible, after review and approval by the Municipal Judge. The accounts receivable listings should be periodically reconciled to the individual accounts receivable records to check the accuracy of each record.

- F. The Court Clerk maintains records of traffic tickets and summonses assigned to police officers; however, neither the police department nor the municipal division

maintains adequate records to account for traffic tickets and summonses issued and their ultimate disposition.

Without a proper accounting of the numerical sequence and disposition of traffic tickets and summonses, the police department and the municipal division cannot be assured that all traffic tickets and summonses issued were properly submitted to the municipal division for processing. A log listing each ticket in numeric order, the date issued, and the violator's name would help ensure that all tickets issued have been submitted to the municipal division for processing, properly voided, or not prosecuted. A record of the ultimate disposition of each traffic ticket and summons should also be maintained to ensure all traffic tickets and summonses have been accounted for properly.

Except for part C., similar conditions were also noted in our prior report.

**WE RECOMMEND** the city of Louisiana Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum there should be a documented supervisory review of the reconciliation between receipts and deposits, and a review of the account reconciliations.
- B. Issue prenumbered receipt slips for all monies received, indicate the method of payment on each receipt slip issued, and reconcile the composition of monies received to the composition of monies transmitted.
- C. Deposit receipts intact daily or when accumulated receipts exceed \$100.
- D. Prepare monthly listings of open items and reconcile the listing to monies held in trust by the municipal division. Any bonds remaining on hand over a period of time should be followed-up on and either refunded, forfeited, or turned over to the state's Unclaimed Property Section.
- E. Establish adequate accounts receivable reporting and follow up procedures. In addition, the listing of accounts receivable should be reconciled to the individual accounts receivable records on a periodic basis.
- F. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets and summonses issued.

**AUDITEE'S RESPONSE**

*The Court Clerk indicated:*

- A. *The police chief will begin reviewing records and reconciliations periodically.*

- B&C. These recommendations have been implemented.*
- D. Open items listings are now prepared and she plans to turn over the old bond monies to the state's Unclaimed Property Section.*
- E. The court is now requiring individuals who owe money to return to court monthly and there has been significant improvement in the amounts collected. The accounts receivable records will be reconciled periodically.*
- F. This recommendation will be discussed with the police department.*

<b>7.</b>	<b>City of Old Monroe Municipal Division</b>
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- A. The duties of receiving, recording, depositing and disbursing court receipts are not adequately segregated. The Court Clerk performs all of the duties related to the collection and disbursement of fines, court costs, and bonds. There is no independent reconciliation between receipts and deposits, and there is no supervisory review performed of the Court Clerk's functions by an independent person.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum there should be a supervisory review of the reconciliations between receipts and deposits.

- B. The Municipal Judge does not always record or approve case decisions in the individual ticket files during court. The court dockets prepared by the Court Clerk include payment information but do not include case dispositions and fines and court costs assessed by the judge. In addition, the Municipal Judge does not review the court dockets after case information has been recorded.

To ensure proper disposition of all cases has been entered in the court records, the judge should sign the court dockets after reviewing to ensure their propriety.

- C. The police department issues municipal summonses for non-traffic violations. Neither the police department nor the municipal division maintains adequate records to account for municipal summonses assigned and issued, and their ultimate disposition. We were unable to determine the number of summonses issued during our audit period.

Without a proper accounting of the numerical sequence and disposition of summonses, the police department and the municipal division cannot be assured that all summonses issued were properly submitted to the municipal division for

preprocessing. A log listing the summons book assigned, each summons number, the date issued, and the violator's name would help ensure all summonses issued were submitted to the court for processing, properly voided, or not prosecuted. A record of the ultimate disposition of each summons should also be maintained to ensure all summonses have been accounted for properly.

- D. A monthly listing of open items (liabilities) is not prepared for the bond or court accounts. At our request, the Court Clerk prepared a listing as of December 31, 1998, and this listing reconciled to the cash balance. Monthly listings of open items should be prepared and reconciled to the cash balance to ensure proper accountability over open cases and to ensure monies held in trust by the municipal division are sufficient to meet liabilities.
- E. The Court Clerk is responsible for monthly disbursements of Crime Victims Compensation (CVC) and Peace Officer Standards and Training Commission (POST) fees to the state; however, we noted several instances for which the state's portion of CVC and POSTC fees were not remitted on a timely basis. Section 595.045.5, RSMo Cumulative Supp. 1998, requires 95 percent of the CVC fee to be paid monthly to the state. POSTC fees should also be disbursed monthly to the state.

Conditions similar to A, B, and C. were also noted in our prior report.

**WE RECOMMEND** the city of Old Monroe Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum there should be a documented supervisory review of the reconciliation between receipts and deposits, and a review of the account reconciliations.
- B. Record case dispositions and fines and costs assessed on the court dockets and ensure the dockets are reviewed and signed by the Municipal Judge.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all municipal summonses issued.
- D. Prepare monthly listings of open items and reconcile the listing to monies held in trust by the municipal division.
- E. Remit CVC and POST fees in accordance with state law.

### **AUDITEE'S RESPONSE**

*The Municipal Judge indicated that he believes all the audit recommendations are valid and good. They will be discussed with the new Court Clerk and implemented.*



**8.**

**City of Troy Municipal Division**

- A. Municipal division cases are heard before the Lincoln County Associate Circuit Judge. The division assesses court costs of \$10 per case. Section 488.012.3, RSMo Cumulative Supp. 1998, requires a court cost of \$12 to be charged on each municipal division case filed before a municipal judge and \$15 to be charged on each municipal division case filed before an Associate Circuit Judge. Additionally, CVC and LET fees are not assessed on some applicable cases. Sections 595.045 and 590.140, RSMo Cumulative Supp. 1998, require these fees be charged on all cases for violations of municipal ordinances, except for cases dismissed by the court.
- B. Neither the police department nor the municipal division maintains complete records to account for traffic tickets assigned and issued and their ultimate disposition. While police department personnel prepare ticket assignment and issuance logs, ticket issuance logs available for our review did not contain all necessary information, such as date issued, offense, violator's name, and ultimate disposition.

The ticket issuance logs should be properly completed to provide a proper accounting of the numerical sequence and ultimate disposition of tickets.

A similar condition was also noted in our prior audit report.

**WE RECOMMEND** the city of Troy Municipal Division:

- A. Assess court costs and fees in accordance with state law.
- B. Work with the police department to ensure ticket issuance logs provide necessary details.

**AUDITEE'S RESPONSE**

- A. *The Associate Circuit Judge indicated this recommendation will be implemented. Court costs of \$12 will be assessed in the future.*
- B. *The Court Clerk indicated she will work with the police department to improve ticket accountability procedures and records.*

This report is intended for the information of the management of the various municipal divisions of the Forty-Fifth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

## Follow-Up on State Auditor's Prior Recommendations

FORTY FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up taken by the municipal divisions of the Forty-Fifth Judicial Circuit on recommendations made in the Management Advisory Report (MAR) of our report issued for the two years ending 1994 and 1993, our report for the City of Bowling Green, Missouri, and our report for the Forty-Fifth Judicial Circuit, City of Elsberry, Missouri, Municipal Division. The prior recommendations that have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the municipal divisions should consider implementing these recommendations.

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
TWO YEARS ENDED 1994 AND 1993

1. City of Bowling Green Municipal Division
  - A. The duties of receiving, recording, and depositing monies were not adequately segregated.
  - B.1. Receipts were not deposited to the court's bank account on a timely basis.
    2. Voided receipt slips were not always retained.
  - C. Neither the police department nor the court maintained adequate records to account for traffic tickets assigned and issued, their ultimate disposition, and the case files could not be located by ticket number.
  - D. The court allowed defendants to pay fines and costs over a period of time; however, procedures to document and track amounts owed the court were not adequate.
  - E. The court collected LET fees on all dismissed cases.

Recommendation:

The city of Bowling Green Municipal Division:

- A. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- B.1. Deposit receipts intact daily or when accumulated receipts exceed \$100.
  2. Retain all voided receipt slips.

- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets assigned and issued, and to allow case files to be located by ticket number.
- D. Establish a continuance docket wherein the defendant would continue to appear on the docket until the fine and court cost were paid. In addition, warrants should be issued for those who fail to comply with the court's order.
- E. Assess and remit LET fees in accordance with state law.

Status:

- A. Partially implemented. The duties of receiving and depositing are segregated for TVB collections, but these duties are not segregated for collections received during court. Additionally, although the former Municipal Judge reviewed the checkbook register and bank reconciliations, the current judge does not review these records. Although not repeated in the current MAR, the municipal division should segregate duties completely and/or establish a documented periodic review of municipal division records by an independent person.

B.1,  
B.2,  
D&E. Implemented.

- C. Not implemented. See MAR No. 1.

2. City of Clarksville Municipal Division

- A. CVC fees totaling \$281 had not been remitted by the city to the state.
- B. The Municipal Judge did not sign the court docket after case dispositions were recorded.
- C. The Municipal Judge had not issued a court order to formally establish the TVB.
- D. The CVC and LET fees were not being collected on city ordinance violations.
- E. The duties of receiving, recording, and depositing monies were not adequately segregated.

Recommendation:

The city of Clarksville Municipal Division:

- A. Request the City Clerk to remit the \$281 and future CVC fees to the state in accordance with state law.
- B. Require the judge's signature on the court dockets.
- C. Issue a court order to establish the TVB.
- D. Assess and remit CVC and LET fees in accordance with state law.
- E. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.

Status:

A,B

C,&

D. Implemented.

E. Not implemented. Although not repeated in the current MAR, the municipal division should still consider implementing this recommendation.

3. City of Curryville Municipal Division

- A. Receipts were not transmitted to the city's account on a timely basis.
- B. The Municipal Judge did not sign the official court dockets and some dockets were not retained.
- C. Neither the police department nor the court maintained adequate records to account for traffic tickets issued, and their ultimate disposition, and the case files could not be located by ticket number.
- D. The duties of receiving, recording, and transmitting monies were not adequately segregated.
- E. The court collected LET fees on all cases including nonmoving traffic violations.
- F. The Municipal Judge had not issued a court order to formally establish the TVB.
- G.1. The judge did not always sign the payment agreements with defendants.

2. Index cards for partial pay cases did not always indicate the original amount assessed, additional fees assessed, payments made, or the balance due, and the cards were not reconciled to the report of amounts due and on-hand.

Recommendation:

The city of Curryville Municipal Division:

- A. Transmit receipts intact daily or when accumulated receipts exceed \$100.
- B. Require the judge's signature on the official court docket, and retain court records and documents in accordance with Supreme Court rule.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets issued, and to allow case files to be located by ticket number.
- D. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal divisions records by an independent person.
- E. Assess and remit LET fees in accordance with state law.
- F. Issue a court order to formally establish the TVB.
- G.1. Require the judge's signature on all payment agreements.
  2. Ensure amounts assessed and paid, and amounts due are adequately documented in court records.

Status:

- A. Not implemented. It appears that court receipts are deposited three times per week. Although not repeated in the current MAR, the municipal division should still consider fully implementing this recommendation.

B,D,  
E,F,  
&G.2. Implemented.

- C. Not implemented. See MAR No. 3.

- G.1. Not implemented. Although the judge does not sign the payment agreements, he does review and approve the court dockets which contain documentation of the

partial payment cases. Although not repeated in the current MAR, the municipal division should still consider implementing this recommendation.

4. City of Elsberry Municipal Division

A separate report was issued by the State Auditor's office for the city of Elsberry Municipal Division and recommendations were included in that report.

5. Village of Eolia Municipal Division

- A. The duties of receiving, recording, and transmitting monies were not adequately segregated.
- B.1. Fines and court costs were not remitted to the village treasury on a timely basis.
- B.2. Amounts deposited and recorded on receipt slips were not reconciled to the control ledger.
- B.3. Receipt slips did not indicate the method of payment received.
- C. Neither the police department nor the court maintained adequate records to account for traffic tickets issued and their ultimate disposition.
- D. Court dockets were not prepared for all cases heard before the Municipal Judge and the case disposition was not indicated in the case file.
- E. The Municipal Judge had not issued a court order to formally establish the TVB.
- F. The municipal division did not file with the village a monthly report of all cases heard in court.

Recommendation:

The village of Eolia Municipal Division:

- A. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- B.1. Ensure all fines, court costs, and CVC fees are remitted to the village treasury and state monthly as required by state law. In addition, the fines and court costs currently on hand in the court's bank account should be disbursed to the village treasury.
- 2. Reconcile receipts posted to the control ledger to amounts deposited to ensure all receipts have been properly posted.

3. Indicate the method of payment on receipt slips and reconcile total cash, checks, and money orders received to bank deposits.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets issued.
- D. Prepare and retain court dockets listing all cases commenced before the court and the disposition of those cases, and require the Judge's signature on these dockets. In addition, the court should ensure the disposition of all cases is included in the case file.
- E. Issue a court order to formally establish the TVB.
- F. Prepare monthly reports of court action and file these with the village in accordance with state law.

Status:

During the audit period, this village did not operate a municipal division court. Should operations resume, the municipal division should consider implementing these recommendations.

6. City of Foley Municipal Division

- A. Receipts were not deposited into the city's bank account on a timely basis.
- B. The Municipal Judge had not issued a court order to formally establish the TVB.

Recommendation:

The city of Foley Municipal Division:

- A. Deposit receipts intact daily or when accumulated receipts exceed \$100.
- B. Issue a court order to formally establish the TVB.

Status:

- A. Not implemented. See MAR No. 4.
- B. Implemented.

7. City of Frankford Municipal Division



- A. Receipt slips issued by the municipal division did not indicate the method of payment received.
- B. The duties of receiving, recording, and depositing monies were not adequately segregated.
- C. The court collected LET fees on all ordinance violations, including nonmoving traffic violations.

Recommendation:

The city of Frankford Municipal Division:

- A. Indicate the method of payment on all receipt slips issued, and reconcile total cash, checks, and money orders received to bank deposits.
- B. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- C. Assess and remit LET fees in accordance with state law.

Status:

A&B. Not implemented. See MAR No. 5.

C. Implemented.

8. City of Hawk Point Municipal Division

- A. The duties of receiving, recording, and transmitting monies were not adequately segregated.
- B. The one-write ledger did not indicate the method of payment received.
- C. The LET and CVC fees were collected on all violations, including nonmoving traffic violations.
- D. The Court Clerk was not bonded.
- E. Neither the police department nor the court maintained adequate records to account for summonses issued, and their ultimate disposition.
- F. The Municipal Judge did not sign the court docket after case dispositions were recorded.

Recommendation:

The city of Hawk Point Municipal Division:

- A. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- B. Indicate the method of payment in the one-write ledger and reconcile total cash, checks, and money orders received to bank deposits.
- C. Assess and remit CVC and LET fees in accordance with state law.
- D. Request the city obtain a bond for all persons handling court monies.
- E. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all summonses issued and to allow case files to be located by the summons number.
- F. Require the judge's signature on the court dockets.

Status:

During the audit period, this city did not operate a municipal division court. Should operations resume, the municipal division should consider implementing these recommendations.

9. City of Louisiana Municipal Division

- A. The duties of receiving, recording, and depositing monies were not adequately segregated.
- B.1. Checks and money orders were not restrictively endorsed until the deposits were prepared.
  - 2. The receipt slips issued by the municipal division did not indicate the method of payment received.
  - 3. The fire and police dispatchers collected fines, court costs, and bonds when the court clerk was not on duty, but were not bonded.
- C. Monthly listings of open items were not prepared. The bond account contained old bonds and unidentified amounts.
- D.1. A log of summons ticket books assigned to officers was not maintained.

2. Neither the police department nor the court accounted for the numerical sequence of traffic tickets and summonses issued, and their ultimate disposition.
- E. The court clerk allowed defendants to pay fines and costs over a period of time; however, adequate procedures to follow-up on amounts owed the court had not been established.
- F. The amount of fines and costs collected did not always agree to the TVB schedule and no documentation was available to indicate the Municipal Judge had approved the amounts collected.
- G. The LET and CVC fees were collected on all violations, including nonmoving traffic violations.

Recommendation:

The city of Louisiana Municipal Division:

- A. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- B.1. Restrictively endorse checks and money orders immediately upon receipt.
  2. Indicate the method of payment on all receipt slips issued and reconcile total cash, checks, and money orders received to bank deposits.
  3. Request the city obtain bonds for all persons handling court monies.
- C. Prepare monthly listings of open items and reconcile these listings to monies held in trust. In addition, the court should follow up on old bonds held by the court, determine their disposition, and dispose of any unclaimed bonds and the unidentified amounts in accordance with state law.
- D. Work with the police department to ensure adequate records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets and summonses assigned and issued.
- E. Establish procedures to maximize the collection of fines and court costs owed to the court. In addition, all uncollectible accounts receivable should be written off following review and approval by the Municipal Judge.
- F. Collect the proper amount of fines and court costs in accordance with the TVB schedule or in accordance with the Municipal Judge's order. In addition, the judge's signature should be required on the court dockets.

G. Assess LET and CVC fees in accordance with state law.

Status:

A,C,  
&E. Not implemented. See MAR No. 6.

B.1,B.3,  
F&G. Implemented.

B.2. Partially implemented. The Court Clerk has begun indicating the method of payment on court receipt slips; however, the method of payment is not indicated on dog violation receipt books and police/accident report receipt books. See MAR No. 6.

D. Partially implemented. A log of summons ticket books assigned to officers is now maintained; however, adequate records are not maintained to account for the numerical sequence and disposition of all traffic tickets and summonses issued. See MAR No. 6.

10. City of Old Monroe Municipal Division

A.1. Voided receipt slips were not always retained.

2. The police officers collected fines, court costs, and bonds when the court clerk was not on duty, but were not bonded.

B. Neither the police department nor the court accounted for the numerical sequence of traffic tickets issued, and their ultimate disposition.

C. The court dockets did not adequately indicate the disposition of all cases, and the case number and amount of fines and costs assessed were not indicated on the court docket.

D. The Prosecuting Attorney did not always initial or sign the traffic tickets to document his approval of amendments.

E. The Municipal Judge did not issue a court order to formally establish the TVB.

F. The LET and CVC fees were collected on all traffic violations, but were not collected on non-traffic violations.

G. The duties of receiving, recording, and depositing monies were not adequately segregated.

Recommendation:

The city of Old Monroe Municipal Division:

- A.1. Retain all voided receipt slips.
- 2. Request the city obtain bond coverage for all persons handling court monies.
- B. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets issued.
- C. Prepare and retain court dockets listing all cases commenced before the court and the disposition of those cases.
- D. Require the prosecuting attorney's signature on all amended tickets.
- E. Issue a court order to formally establish the TVB.
- F. Assess and remit LET and CVC fees in accordance with state law.
- G. Adequately segregate duties between available employees and/or establish a documented periodic review of the municipal division records by an independent person.

Status:

A1,  
B, D, E,  
& F. Implemented.

- A.2. Partially implemented. We noted no instances where police officers collected monies during the audit period. However, the court should consider appropriate bonding coverage in the future if a similar situation arises.
- C. Partially implemented. The case numbers are now recorded on the court dockets, but the case dispositions, including the fines and costs assessed, are omitted. See MAR No. 7.
- G. Not implemented. See MAR No. 7.

11. City of Troy Municipal Division

- A. The duties of receiving, recording, and depositing monies were not adequately segregated.

- B.1. Police officers and various other city employees collected fines, court costs, and bonds when the Court Clerk was not on duty, but were not bonded.
- B.2. Receipts were not deposited to the court account or transmitted to the city intact, and cash collections were sometimes used to cash bond refund checks.
- B.3. Fines and court costs collected for traffic and ordinance violations were transmitted to the city daily, but copies of the court receipts or one-write ledger were not turned in to the city with these monies.
- B.4. Receipt slips were not obtained for court monies transmitted to the city.
- B.5. The one-write ledger did not indicate the method of payment received.
- C. Records of bond forms assigned to police officers and the Court Clerk were not maintained, and the numerical sequence was not accounted for adequately.
- D. Neither the police department nor the court accounted for the numerical sequence of traffic tickets issued, and their ultimate disposition.

Recommendation:

The city of Troy Municipal Division:

- A. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- B.1. Request the city obtain bonds for all persons handling court monies.
- 2. Deposit or transmit all receipts intact daily or when accumulated receipts exceed \$100. If necessary, a separate change fund should be established.
- 3. Work with the city to ensure that the numerical sequence of receipt slips issued by the court are accounted for properly.
- 4. Obtain receipt slips for all monies transmitted to the city.
- 5. Indicate the method of payment in the one-write ledger and reconcile total cash, checks, and money orders received to bank deposits or transmittals.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence of bond forms.
- D. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets assigned and issued.

Status:

A, B1,  
B3, B4,  
& B5. Implemented.

- B.2. Partially implemented. A separate change fund has been established. Collections are now deposited and transmitted intact, although not always daily or when accumulated receipts total \$100. Although not repeated in the current MAR, the municipal division should still consider fully implementing this recommendation.
- C. Partially implemented. A log of bond forms assigned to the individual officers is now maintained and the Court Clerk accounts for the numerical sequence of bond forms issued. However, we noted a few instances where the bond forms were not issued in numerical order. Although not repeated in the current MAR, the municipal division should ensure that bond forms are issued in numerical order.
- D. Not implemented. See MAR No. 8.

CITY OF BOWLING GREEN, MISSOURI

Municipal Court Division

- A.1. The Court Clerk withheld cash from deposits to use as change during court night. Cash receipts totaling \$452 were withheld from deposits for over ten days after receipt.
2. The Court Clerk did not agree the composition of recorded receipts to the composition of deposits.
- B. Summons forms, which were used for non-traffic violations, were not prenumbered. Also, records were not maintained to account for the numerical sequence of traffic tickets issued and the ultimate disposition of each ticket.

Recommendation:

The city of Bowling Green Municipal Division:

- A.1. Deposit receipts intact daily or when accumulated receipts exceed \$100. In addition, the division should request the city establish a change fund to be used by the court.
2. Agree the composition of receipts to the composition of the deposit and indicate which recorded receipts are included in each deposit.

- B. Request the police department issue prenumbered summons forms, and work with the police department to ensure records are maintained to account for the numerical sequence of all tickets and summonses issued. In addition, the municipal division should ensure the listing of tickets and summonses issued is reviewed and any missing documents are accounted for properly.

Status:

- A. Implemented.
- B. Not implemented. See MAR No. 1.

FORTY-FIFTH JUDICIAL CIRCUIT  
CITY OF ELSBERRY, MISSOURI  
MUNICIPAL DIVISION  
TWO YEARS ENDED DECEMBER 31, 1993

1. Missing Funds

During January 1, 1992 through June 30, 1994, fines and court costs received by the Court Clerk and totaling approximately \$1,091 were not deposited to the municipal division's bank account.

Recommendation:

The municipal division:

- A. Along with the city and applicable law enforcement agencies, review court and city collections to ensure all monies received are accounted for properly.
- B. Along with the city take necessary actions to obtain restitution for all missing funds.

Status:

A&B. Stealing and forgery charges were filed against the former Court Clerk. Restitution of \$1,240 was made to the city in February 1998 and the charges were dismissed.

2. Receipt Procedures

- A. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.
- B. Three pages of the one-write ledger were not retained for late December 1993, and January and early February 1994. The Court Clerk indicated these pages were accidentally discarded.



- C. Receipts were not deposited to the court's bank account on a timely basis. In addition, employees were also allowed to cash personal checks from court cash receipts on hand.
- D. Voided receipt slips were not always retained.
- E. The one-write ledger used by the municipal division did not indicate the method of payment received.
- F. Several payments made on cases were not recorded in the one-write ledger. However, these payments were recorded in case files.
- G. The receipt slips issued by the police department for bond collections were prenumbered; however, the numerical sequence of these receipt slips was not accounted for properly.

Recommendation:

The municipal division:

- A. Adequately segregate duties between available employees and/or establish a documented periodic review of municipal division records by an independent person.
- B. Retain all court records and documents in accordance with the Supreme Court rule.
- C. Deposit receipts intact daily or when accumulated receipts exceed \$100. In addition, the municipal division should not allow employees to cash personal checks from court receipts.
- D. Retain all voided receipt slips.
- E. Indicate the method of payment in the one-write ledger and reconcile total cash, checks, and money orders received to bank deposits.
- F. Record all receipts in the one-write ledger.
- G. Ensure the numerical sequence of receipt slips issued by the police department for bonds are accounted for properly.

Status:

During the audit period, this city did not operate a municipal division court. Should operations resume, the municipal division should consider implementing these recommendations.

3. Court Records and Procedures

- A. Neither the police department nor the court accounted for the numerical sequence of traffic tickets assigned and issued, and their ultimate disposition.
- B. The municipal division did not file with the city a monthly report of all cases heard in court.
- C. While the city had established a TVB that allows traffic offenses to be paid prior to the court date, the Municipal Judge had not issued a court order to formally establish the TVB.
- D. The CVC fees and LET fees were not collected as provided for by law.

Recommendation:

The municipal division:

- A. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets assigned and issued.
- B. Prepare monthly reports of court action and file these with the city in accordance with state law.
- C. Issue a court order to formally establish the TVB.
- D. Assess and remit CVC and LET fees in accordance with state law.

Status:

During the audit period, this city did not operate a municipal division court. Should operations resume, the municipal division should consider implementing these recommendations.

## STATISTICAL SECTION

History, Organization, and  
Statistical Information

FORTY-FIFTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
HISTORY, ORGANIZATION,  
AND STATISTICAL INFORMATION

Organization

The Forty-Fifth Judicial Circuit is composed of Lincoln and Pike counties. The Honorable Fred Rush serves as Presiding Judge. There are eight municipal divisions within the Forty-Fifth Judicial Circuit.

The municipal divisions are governed by Chapter 479, RSMo 1994, and by Supreme Court Rule No. 37 titled "Ordinance Violations and Traffic Violations Bureau (TVB)." Section 479.050, RSMo 1994, provides that each municipal division may establish a TVB in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of each municipal division are paid by the respective municipality, the county, or the state of Missouri, as applicable.

Municipal Division Organization, Personnel, and Caseload Information

1. City of Bowling Green

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The Deputy Court Clerk is responsible for collecting and recording TVB transactions. Fines and court costs are deposited into a court bank account and transmitted by check to the city treasury and state monthly. Bond monies are deposited in a court bank account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge*	W.G. Geissert
Court Clerk**	Vivian Lee
Deputy Court Clerk	Angie Korte

\* Boyd Haddock served as Municipal Judge prior to April 1998.

\*\* Joyce Fisher served as Court Clerk prior to May 1998.

Caseload InformationYear Ended September 30,1998

Number of cases filed

431

2. City of ClarksvilleOrganization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines, court costs, and bonds are deposited directly into the city treasury. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court. Because the city has been without a police officer since December 1996, no court has been held or cases processed since June 1997.

Personnel

Municipal Judge  
City Clerk/Court Clerk

Joseph Allwood  
Bernita Dennis

Caseload InformationYear Ended December 31,19981997

Number of cases filed

0

2

3. City of CurryvilleOrganization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. A police department dispatcher collects fines and costs during court, and when the Court Clerk is not available. Bonds, fines, and court costs are transmitted to the City Treasurer for deposit into a city escrow account. Monies are disbursed by check from this account to the state and city treasury monthly. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge  
City Clerk/Court Clerk\*

Donald Watts  
Barbara Smith

\*Melissa Pritzer served as Court Clerk from January 1997 to November 1997.

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	1,542	1,581

4. City of Foley

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The City Clerk receives fines and court costs when the Court Clerk is not present. Fines, court costs, and bonds are deposited directly into the city treasury approximately once a month. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	William W. Cheeseman
Court Clerk	Tina Simons

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	293	402

5. City of Frankford

Organization

The Court Clerk is responsible for recording transactions as well as handling collections. The City Clerk is responsible for disbursements. Fines and court costs are deposited into a court bank account and are transmitted by check to the city treasury and state monthly. Bond monies are deposited into a court bank account pending disposition. Court is held once every three months. Although it has not been formally established, a TVB receives payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	John Markell
Court Clerk*	Joyce Fisher

\* Patricia Chandler served as Court Clerk prior to June 1997.

Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	141	50

6. City of Louisiana

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. Fines, court costs, and bonds are deposited into a court bank account. Fines and court costs are transmitted by check to the city treasury monthly. Bond monies are maintained in the court bank account pending disposition. The police dispatchers receive bonds, fines, and court costs when the Court Clerk is not present. The Court Clerk collects and deposits these monies daily. The municipal division occasionally collects monies for copies of police and accident reports, restitution for victims, and dog violation fines. Restitution payments are deposited into and disbursed from a court bank account, while report copies and dog violation fine monies are held and transmitted to the city treasury monthly. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge*	Bruce McGuire
Court Clerk	Patricia Chandler

\*David Ash served as Municipal Judge prior to May 1998.

Caseload Information

	<u>Year Ended May 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	478	426

7. City of Old Monroe

Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines, court costs, and bonds were deposited to the city's general account prior to August 1997. Beginning in August 1997, the court maintains a bank account for fines and court costs, which are transmitted by check to the city treasury and state monthly. Beginning in September 1998, bond monies are deposited into another court bank account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.



### Personnel

Municipal Judge*	Patrick Coyne
City Clerk/Court Clerk**	Amy Spencer

\*Andrew Koor served as Municipal Judge prior to March 1997.

\*\*Tona Sitze served as City Clerk/Court Clerk prior to October 1997.

### Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	339	391

## 8. City of Troy

### Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. Fines and court costs are transmitted to the City Clerk for deposit in the city treasury. The police department receives bond monies when the Court Clerk is not present. The municipal division maintains a bank account for bonds and bad check collections, and restitution. Court is held twice each month. A TVB has been established to receive payment of fines and court costs at times other than during court. The Associate Circuit Judge of Lincoln County serves as the judge for this municipality.

### Personnel

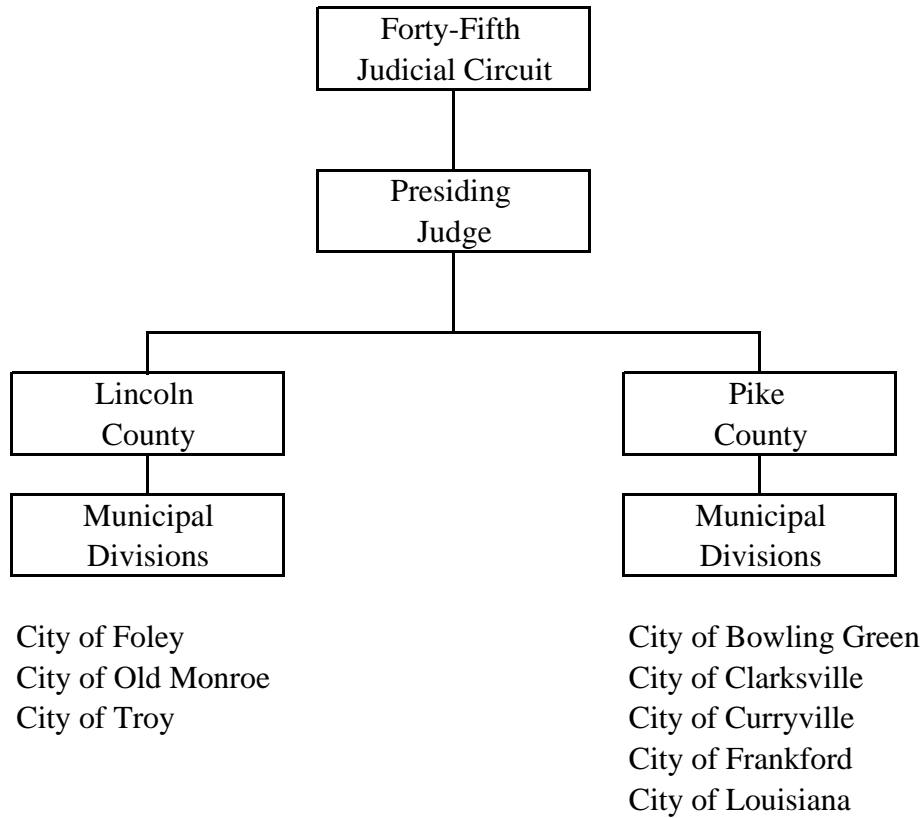
Associate Circuit Judge	Patrick Flynn
Court Clerk*	Carol Gibson

\*Deborah Brodt served as the Court Clerk prior to November 1997.

### Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed:		
Traffic/Municipal Ordinance	978	1,250
Insufficient Fund Checks	1,053	1,335

FORTY-FIFTH JUDICIAL CIRCUIT  
ORGANIZATION CHART



\* \* \* \* \*